G R S App F IX 4]

194

File No /66-42
Serial Nos 1, 2

Previous References
LB4-41-5, 6
LB4-41-8, 10

Later References 3) LB/31 35-1/6/9
LB 62-42-1-4
12955/LB-243-13,1 -2 3
1453 5/enl 140-115-1, 2)
LB 96 47 7 8)

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for [illegible]

SUBJECT

Pre audit system of accounts in Dist Boards and Municipalities

To,

The D C Kolar
The P D B Kolar
The concerned through the T/L
L 4/149-5/1 dt/6/10 42
Sometimes the pre-audit system according in the Kolar Town and for [illegible]

11/11/42

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

Read —

Government Order No L 5601-3/L B 4-41-6 dated 3rd January 1942 directing that the system of preaudit of work bills and accounts be introduced as an experimental measure in the Kolar District Board for a period of two years with effect from 1st January 1942.

2) Letter No 378/C L T D ,dated 17th February 1942 from the Comptroller to Government, requesting sanction, in the circumstances stated, to the grant of a deputation allowance at 20 per cent of pay to the Accountant to be posted for preaudit work in the Kolar District Board according to the Government Order read above

3) Un-official note No 454/CLAD dated 24th March 1942 from the Comptroller to Government on the subject.

****

Order No L 102668 / LB 4-41-10

Dated, Bangalore, 27th April 1942

Government direct that a conveyance allowance of Rs.5/- (Rupees five only) per mensem be attached to the post of the Accountant deputed for preaudit work in the Kolar District Board.

for Secretary to Government
Law Department.

To--The President, District Board, Kolar, through the Deputy Commissioner, Kolar District.
The Comptroller to Government through the Financial Secretariat
The Deputy Commissioner, Kolar District

bv 6

Serial No

LB

Extract from File 4-41 re conveyance allowanc to the Accountant of the Comptroller's Office-posted fo pre-audit work in the Kolar District Board. office

---

X

Minutes of the Minister, L S

Para 17 The question of having preaudit syst to the major, and if possible, to the minor municipalities in each District along with the District Boards by employing an auditor to each District may be examined.

Itd , H B C
18-4-42

"Flag "L"

LB File 131-3 on the subject is put up. The Comptroller has been informed that the system of Postaudit of accounts of DB & Municipalities may be continued vide Govt Order No. LD 5601-3/LB 4 41 6 dated 3 1 42 passed by Government in the Kolar DB case and orders issued for orders

11/10/37

G

11/11/42 27 The Comptr may be consulted & on the Members' Minute above

Law Secy / for 1/5/42

3) Hon

SECY LAW DEPT 37BY 11 MAY 1942 GOVT OF MYSORE

COMPTROLLER'S OFFICE BANGALORE 5 MAY 1942

4 ROC No 423/42-3 SEC Con

Forwarded unofficially with compliments to the Comptroller to the Govt of Mysore in favour of a note on the ministers minute at * Supra

2/5/42

B

Transmitted to Law Dept

NOTE—Correspondence on this subject is kept in the SPECIAL SECTION

6 5 42

Bangalore—Gen—56 600—23-10-41

File No of 194

General and Revenue Secretariat

Serial No

No 635/SPL dated 16-5-42

U O No 541/CLAD Dated May 1942

5) Returned with compliments

As already stated in my U O reply No 110/CLAD dated 11th September 1941 which is in the file, the question of introducing the system of pre-audit of the accounts of the District Boards and the Municipalities situated at the District Headquarters in the State has been dealt with at length ~~and orders have been dealt with at length~~ and orders have been passed thereon by Government in Government Order No L 3532/ LB 131-35-19 dated 11-10-1937 (copy of which is also in the file)

6) The question of extending the pre-audit system however, to the other major Municipalities situated at other than the District Headquarters and the minor Municipalities in the State was not considered then on account of the practical difficulties expected in the way of working out the scheme successfully owing to (1) their long distances from the District Headquarters and also among one another and (ii) the unsatisfactory condition of finances of most of them which was too poor to bear the extra cost which the scheme would have involved

7) Now that Government have sanctioned the introduction of the pre-audit system to the Kolar District Board as an experimental measure in their Order No L

5601-3,

Introduction of the pre-audit system in Boards of Municipalities
1957

Comptroller's Office | File No | of 194__

Serial No

L 5601-3/LB.4-41-6 dated the 3rd January 1942 the desirability of extending it, in the first instance, to the Kolar Town Municipality and subjecting its accounts to pre-audit, also as an experimental measure, for a period of two years, is commended to the consideration of Government If the system be found to work satisfactorily, the question of extending it to other District Headquarters and major Municipalities and if poss to the minor Municipalities as well in each Distr may be taken up and considered

M Umaraja Rao

AVR/14 COMPTROLLER

Hm 2 16/5/47

5) Pl put up LB 4-41-10 16/5/47

6) LB file 4-41-8 to 10 to put up 18/5/47

7) 16/5/47 10) The Financial Secy may be consulted in the matter Law Secy 18/5/47

SECRETARIAT DEPT 13 MAY 1957

FINANCIAL SECRETARY U O No FI 3070 19 MAY 1957

Financial Secy 11) Secy 18-5-57 Hm

I AD 123/LB.4-41-6 NOTE—Continue Sheet 7b4/SP

12) I should like to know whether this work can be attached to the Auditor in charge of Kolar District Board pre-audit work, with an Assistant to him, if necessary. Asst Secy to Govt Comptroller, with compliments) 20/5/57

4)

File No of 194 465/A

Comptroller's Office

dated 19-6-42

J.O No.577/C LAD dated 18 June 1942.

13) Returned with compliments.

2 For the present, the pre-audit of the accounts of the Kolar Town Municipality may be entrusted to the Auditor in charge of Kolar District Board pre-audit work and the question of giving him an assistant may be considered later on if necessary. But it is necessary to pay the Auditor with sanction of Government the usual deputation allowance of 20% of his pay for reasons already urged in this office U O. replies Nos 520/LAD. dated 26-4-1937 (vide para 2) and 454/C.LAD dated 24-3-1942 (which are in the file) in place of the mere conveyance allowance of Rs.5/- sanctioned in G.O No L.10266-8/L.B 4-41-10 dated 27-4-1942 As under this arrangemant a portion of the pay and allowance of the Auditor would be shared by the Kolar Municipality also, the Kolar District Board getting relief to that extent, neither of them have reason to grudge to bear the small extra cost which the grant of this duty allowance might involve. The proportion in which the expenditure on account of the pay and allowance of the Auditor should be borne by the District Board and the Municipality may be fixed as 5 2 for reasons explained in para 3 of the U O.Note of 26-4-1937 referred to above

Serial No

7070/J.O

A

20/6

M Vinayaka Rao
Comptroller
17/6/42

KR/13/14) A I agree

15) The question of allowance has already been decided but in view of further remarks of Comptroller, I have no objection for a D A of Rs 10/- being granted if Administrative Secretary concurs, In lieu of the Conv. allce of Rs 5/- ahead sd

A.S. 17/6/42

17/6/42

Introduction of the precedent System in Kolar Town Municipality

665

General and Revenue Secretariat | File No | of 194 | [App F III—2

Serial No

16) Submitted for orders

1210 1/7/45 1,) The above minutes of the Comptroller & of the Finance Secretary are submitted for perusal with reference to the orders at para of the note supra

1a) The proposal of the Comptroller to introduce the precedent System into the Kolar Town Municipality which would be easy as the Auditor posted for the same kind work in the Distt Board Office could take up this work also and additional expenditure being borne in the proposed G.O 2 may perhaps be sanctioned as a tentative measure for two years from 1/7/1942

1b duty allowance of Rs 10/- instead of already sanctioned a Conveyance allowance of Rs 5/- p.m. if any may be sanctioned as recommended by the Auditor

The Comptroller is of opinion — the Fd Secy Concurs with him that of the working of the precedent System in the above local bodies is found satisfactory, it might be extended to the Distt Headquarters Offices & Taluq Offices The opinion may perhaps be accepted

Law Secy 7/7/42

SECY LAW DEPT

NOTE—Contn Sheet

WD 04155—GPB—55 000— 3 10 41

6) Precaution System in Municipalities

File No 6657 of 194 2 - 43 General and Revenue Secretariat

Serial No

a) As ordered by the Comptroller the pre audit system may be extended to Kolar Town Municipality as an experimental measure for a period of two years

b) The work in connection with the pre audit of Kolar Municipality may be entrusted to the Audit Officer in charge of Kolar Municipality

c) A duty allowance of Rs 10 may be granted to him.

d) The duty allowance to the Audit Officer may be charged to the Municipality in accordance with G O No 582

Chs 17-7-42

Members L-S-G.

2) May be warned accordingly

A

Chs 17-7-42

Secy

Secy

21/7

Chs 21-7-42

CFr Cr O ... FO, L S G ... H

Date 17/7/41

No 631

Introduction of preaudit system in the Kolar Gold Mines (7

General and Revenue Secretariat — File No 6657/1 of 194 — [App F III—2

Serial No

Draft G O Kolar

4/8/42 — It is necessary to intimate the Kolar Gold Mines that it is the intention of Govt to introduce the preaudit system of accounts and ascertain their views in the matter. A draft letter is put up.

4/8/42 — As the sanctioning of the proposal would take a long time a letter will be written to the Committee to post an Auditor immediately to the Head Office of Kolar Gold Mines, pending orders on the proposal made by them in regard to the appointment of the Auditor.

A draft is put up in this case.

4/8/42 — Two drafts put up

6/8/42 — Both the drafts may be approved.

Previous consultation of the Kolar Gold Mines as necessary before the system could be introduced into the Kolar Gold Mines

Law Secy 6/8/42

SECY LAW DEPT 1491 1 JUN 1942 GOVT OF MYSORE

NOTE—Contn Sheet

WD 04155—GPB—55 000—23 10 41

8) Precedent system of preventing [illegible] Boards [illegible]

File No 6652 of 1942 — General and Revenue Secretariat

Serial No

31) May be approved

[illegible] 7-8-42

[illegible] 7/8/42

OFFICE OF THE MINISTER FOR L S G & P H
Date 7-8-42
No 1341

32 [illegible]
11 8 42

33 If the [illegible] 11 8 42

[illegible] 11/8/42

The Dy Commr Kolar
Letter No L 1921 dt 12 8 42
Regrets to obtain the views of the Kolar Town Municipal Council in introduction of precedent system in the Kolar Town Municipality & submit same for orders of Govt

To The Commissioner to Govt
Letter No 1922 dt 12 8 42
Regrets to post an Engineer immediately for work in the Municipality of Kolar

[illegible] 14/8/42

From the D C Kolar
No A S C 399/42-43 dt 30 7 42
Forwards a copy of the Kolar Town Municipal Council agreeing to proposal re the precedent

6657/2126 Introduction of the pre-audit (
2 System — Rest Boards and Utilities

General and Revenue Secretariat — File No — of 1942-3 — [App F III—2

Serial No

of work bills and accounts of Kolar Town
bills.

3 Subject with reference to paras 18, 20, 21 and 30 supra as proposed by the comptroller, it has been suggested at para 21 supra that the system of pre-auditing may be introduced as an experimental measure in the Kolar Town bills for a period of two years at the first instance. Accordingly the opinion of the Sanitary Board was called for in the matter and the proposal was is agreeable to the proposal in question.

3 In the circumstances, it is for order if a go may not be issued in the matter directing the introduction of the system of pre-audit of work bills and accounts in Kolar Town bills as suggested in para 21 supra of the notes

OFFICE OF THE MINISTER FOR L S G & P H
Date 7.10.42
No 2865

GS 3/10 36 A draft G O is put up according for approval

3) It may now be perused by the Financial Secy

Law Secy for 3/10/42
38 Secs
3-10-42

Secy
W C 3/10/42

FINANCIAL SECTION
11.0 No Fl 1509
5 OCT 1942

NOTE—Contn Sheet

H cm 1410

Draft Govt has agreed
Draft Govt has agreed
17/10/42

W P 0116a—G I B—55,000—23 10 41

5 JUL 1943

Secy
17/10/42
Secy
15/10/42

Secy
13/10/42

Pre-audit system of accounting in Rest Houses and Hostels

2126
L

File No 166 of 1942

General and Revenue Secretariat

Serial No 2

To,

The D C Kolar
The comptroller
The P D B Kolar
L 4149-51 dy 16-10-42

Sanctions the proposal to introduce the pre-audit system of work bills and accounts in the Kolar Turnkel as an experimental measure for a period of two years in the 1st instance with certain observations

BMO 21/10 CS

Appendix F G—1]

SUBJECT

Diff P

Diary No of letter replied to

General and Revenue Secretariat

( )

the *19*

Date of issue 12/8/42

Signed by W. G. Rao

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 1921

To The Dy Commr. Cocha,

Sir

I am directed to make reference to G O No L 5601-3 LB 4-41-6 dy 3-1-42 directing ~~ordering~~ that the system of preparing work bills and accounts be introduced in the Cochin St Bd as an experimental measure for a period of two years from 1-1-42. It is the intention of Govt to extend the prescribed system to the accounts of the Cochin Town Municipality in respect of

Comml

WD 086—GPB—40 000—30 7 40

as an experimental measure
for a period of two years & that the
~~Govt~~ to entrust to the Auditor Genl for examn
of the Dft Bd; the pay & allowance
of the Auditor being shared by the
Dft Bd & the Treasy equally in the
proportion of 5 to 2 I also
request you to obtain the views
of the Secy Treasy thereon & communicate
forward the same for the orders
of Govt

I have etc

for Secretary to Govt
Law Dept

DFV II

Appendix F G—1]

SUBJECT Introduction of the preaudit system in the Calcutta Town Municipality

2 of 50

Section

File No

Serial No

Diary No of letter replied to

No L 1922

To The Comptroller to Govt

for

General and Revenue Secretariat

( )

the *19*

With reference to your Audit Note No 577/C dtd 9/8/1942, on the above subject I am directed to state that as the sanctioning of the proposal would take sometime arrangements may kindly be made to post an auditor immediately to the Calcutta Bd as already sanctioned for work & pending orders on the proposals made by you in regard to the apportionment of pay etc of the auditors

Date of issue 12/8/42

Signed by Hs G Rao

The Calcutta Town Bill is being considered in connection with the matters and that

List of enclosures

Copied by

Examined by

I am to forward herewith a draft letter to the Accountant General, Bengal, in connection with the previous orders conveyed to you in this Department letter No 1922 dtd 7-8-42.

WD 086—GPB—40 000—30 7 50

2126/1

No A 5 C 399/42-43
Enc one

Office of the Deputy Commissioner,
Kolar District,
Dated, Kolar the 30th September 1942

Ml 166-42-1

The Secretary to Government,
Law Department,
Bangalore

Sir,

With reference to your letter No I 1921 dated 12-8-1942 requesting me to obtain the views of the Kolar Town Municipal Council regarding the introduction of the system of pre-audit of work bills and accounts of Kolar Municipality, as an experimental measure, for a period of two years, I have the honour to state that the Municipal Council is agreeable to the proposal contained in your letter under reference. A copy of the resolution of the Council dated 31-8-1942 is herewith enclosed for favour of orders of Government

I have the honour to be,
S i r ,
Your most obedient servant,

Deputy Commissioner,
Kolar District

2/30/9

Extract from the Proceedings of the meeting of the Municipal council kolar held on 31.8.42.

xx xx xx

XVII [illegible]

[illegible]

Sd/- M. Vazeer Ahmed
President,
Town Municipal council, Kolar.

xx xx xx

" Copy "

21/9

President,
Town Municipal council, Kolar.

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 16.10.42

Signed by [illegible] GR Rao,

May this be—

(i) printed ?

(ii) treat d as a tanding order ?

(iii) published in the Gazette English Part ?

(iv) translated ?

(v) placed at the disposal of the press ?

(vi) published in the Gazette Kannada Part ?

P & D

Section [illegible]

File No 166-42

Serial No 2

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— 1 G O No L 5601-3/LB 4-41-6 d 3 1 42 directing that the system of pre audit of work bills and account be introduced as an experimental measure in the Kolar Dist Board for a period of two years with effect from 1st January 42

2 G O No L 10266-8/LB 4-4 ~~Order thereon. No~~ d 27 4 42 directing that a conveyance allowance of Rs 5/- p be attached to the post of the Accountant deputed for pre audit work in the Kolar Dist Board

3 Letter No A 5 - 377/42-43 d 30 4 42 from the D C Kolar Dist communicating the resolution

of the Kolar Town Municipality that the pre-audit system of accounts ~~work~~ may be introduced into the Mulbagal

order No L 41149-51 dt 16-10-42

The comptroller who was consulted in the matter of extending the pre-audit system to the Town and seven municipalities in each Dist along with the Dist Boards, by employing an auditor for each Dist is of the opinion that for the present this system may be introduced into the Kolar Town Mulbagal and that the work may be entrusted to the Auditor posted for pre-audit work in the Kolar Dist Board office He also recommends that the usual deputation allowance of 20% of the pay may be sanctioned to the Auditor in place lieu of the conveyance allowance of Rs 5/- pm sanctioned in the G O dt 27-4-42 read above List of Enclosure 2

Govt hereby that the pre-audit system of accounting be extended to the accounts of municipalities in the Kolar Town ~~Mulbagal~~ Mul office as an experimental measure for a period of two years that this work be entrusted in addition to the auditor in charge of the Kolar Dist Board pre-audit work and that a duly allowance Examined by of Rs 10/- pm be paid to the Auditor

The pay and allowances of the

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form)

The pay & allowances due to the Probationers will be disbursed on the first instance out of the funds of the Corporation Board subject to reimbursement of the amount duly so disbursed

Audit ~~may~~ will be shared by the Dist Board and the Municipality in the proportion of 5 to 2

The comptroller is requested to intimate to these local bodies the amounts to be provided in their budgets for meeting this expenditure and also to report at the end of 1943-44 as to how the arrangement has worked

Dy Secy to govt Law Dept

To,

The D C Kolar ✓ Dist

The President Dist Bd Kolar ✓ through the D C

The comptroller to govt through the Fund Secy

WD 0282—GPB- 22 500—14 3 38